

**City of Sunnyvale  
Program Performance Budget**

**Program 710 - Financial Management & Analysis**

**Program Outcome Statement**

Ensure a secure and strong financial position for the City through fiscal stewardship of City resources and financial expertise in City operations.

<b><u>Program Outcome Measures</u></b>	<b><u>Weight</u></b>	<b><u>FY2002/2003 Adopted</u></b>	<b><u>FY2003/2004 Recommended</u></b>
* City maintains a Standard & Poor's Issuer Credit Rating of AA+. - Maintained Rating	5	100.00%	100.00%
* 80% of City's annual internal audit plan, as approved by the City Manager, is completed. - Percent Completed	4	80.00%	80.00%
* 90% of legislative agenda, identified by the Finance Director as having potential fiscal impacts, is analyzed and the appropriate action taken. - Percent	4	90.00%	90.00%
* Revenue audits shall generate a 200% return on investment. - Percent Return	3	200.00%	200.00%
* A minimum number of service delivery plans, or an equivalent number of operating programs, representing in dollar value at least 12.5% of the budgeted amount for all operating programs, shall be audited annually such that every program is audited within an eight-year period. - Percent	4	12.50%	12.50%
* The Budget/Cost Ratio (planned cost divided by actual cost) is at 1.0. - Ratio	5	1.00	1.00

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**Service Delivery Plan 71001 - Internal Audit**

Provide internal auditing services for the City.

<u>Service Delivery Plan Measures</u>	<u>FY2002/2003 Adopted</u>	<u>FY2003/2004 Recommended</u>
* Percent of recommendations made in performance audit reports, which were accepted by Department management and/or City Manager as appropriate, and agreed to for implementation. - Percent	85.00%	85.00%
* Percent of recommendations made in financial/operational audit reports, which were accepted by Department management and/or City Manager as appropriate, and agreed to for implementation. - Percent	85.00%	85.00%
* A quarterly status report on the implementation of audit recommendations is distributed to the Finance Director and City Manager within 30 days of quarter close. - Report Distributed	4.00	4.00
* Percentage of audit recommendations which receive audit follow-up. - Percent	85.00%	85.00%
* Audits or other analyses requested by the City Manager or other departments are completed within stated timeframes 85% of the time. - Percent	85.00%	85.00%

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	<u>Costs</u>	<u>Products</u>	<u>Work Hours</u>	<u>Product Costs</u>
<b>Activity 710000 - Perform Program Performance Audits</b>				
Product: An SDP Audited				
FY 2002/2003 Adopted	\$82,833.22	25.00	1,385.00	\$3,313.33
FY 2003/2004 Recommended	\$86,717.10	25.00	1,385.00	\$3,468.68
<b>Activity 710001 - Perform Financial/Operational Audits</b>				
Product: An Audit				
FY 2002/2003 Adopted	\$179,095.80	7.00	1,200.00	\$25,585.11
FY 2003/2004 Recommended	\$183,774.49	7.00	1,200.00	\$26,253.50
<b>Activity 710002 - Perform Follow-Up Audits</b>				
Product: A Follow-Up Audit				
FY 2002/2003 Adopted	\$26,723.63	7.00	450.00	\$3,817.66
FY 2003/2004 Recommended	\$27,977.40	7.00	450.00	\$3,996.77
<b>Activity 710003 - Audit Implementation Assistance</b>				
Product: A Request				
FY 2002/2003 Adopted	\$23,329.09	5.00	375.00	\$4,665.82
FY 2003/2004 Recommended	\$24,419.27	5.00	375.00	\$4,883.85
<b>Activity 710005 - Internal Audit Administration</b>				
Product: A Work Hour				
FY 2002/2003 Adopted	\$25,714.94	360.00	360.00	\$71.43
FY 2003/2004 Recommended	\$26,809.02	360.00	360.00	\$74.47
<b>Totals for Service Delivery Plan 71001:</b>	<u><b>Costs</b></u>		<u><b>Work Hours</b></u>	
<b>FY 2002/2003 Adopted</b>	<b>\$337,696.68</b>		<b>3,770.00</b>	
<b>FY 2003/2004 Recommended</b>	<b>\$349,697.28</b>		<b>3,770.00</b>	

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**Service Delivery Plan 71002 - Financial Analysis**

Provide on-going fiscal analyses for the City Manager and Department Directors.

<u>Service Delivery Plan Measures</u>	<u>FY2002/2003 Adopted</u>	<u>FY2003/2004 Recommended</u>
* 90% of legislative agenda, identified by the Finance Director as having potential fiscal impacts, is analyzed. - Percent	90.00%	90.00%
* A quarterly report highlighting major revenues and expenditures is distributed to the City Manager within 10 days of the close of each quarter. - Report Distributed	4.00	4.00
* Number of revenue audits accomplished. - Revenue Audits	3.00	3.00

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	<u>Costs</u>	<u>Products</u>	<u>Work Hours</u>	<u>Product Costs</u>
<b>Activity 710006 - Chief Financial Officer Consulting Services</b>				
Product: A Work Hour				
FY 2002/2003 Adopted	\$97,333.34	500.00	500.00	\$194.67
FY 2003/2004 Recommended	\$100,248.60	500.00	500.00	\$200.50
<b>Activity 710007 - Department Request for Consulting Services</b>				
Product: A Work Hour				
FY 2002/2003 Adopted	\$111,927.78	1,600.00	1,600.00	\$69.95
FY 2003/2004 Recommended	\$117,109.55	1,600.00	1,600.00	\$73.19
<b>Activity 710008 - Legislative Analysis</b>				
Product: A Legislation Analyzed				
FY 2002/2003 Adopted	\$44,846.37	20.00	700.00	\$2,242.32
FY 2003/2004 Recommended	\$46,933.41	20.00	700.00	\$2,346.67
<b>Activity 710009 - Revenue and Expense Monitoring</b>				
Product: A Fund Reviewed				
FY 2002/2003 Adopted	\$50,592.96	15.00	900.00	\$3,372.86
FY 2003/2004 Recommended	\$52,978.35	15.00	900.00	\$3,531.89
<b>Activity 710010 - Audit/Analyze External Revenue Sources</b>				
Product: A Revenue Audit				
FY 2002/2003 Adopted	\$125,196.14	3.00	400.00	\$41,732.05
FY 2003/2004 Recommended	\$127,372.34	3.00	400.00	\$42,457.45
<b>Activity 710011 - Economic Development Analysis</b>				
Product: A Work Hour				
FY 2002/2003 Adopted	\$70,457.66	1,250.00	1,250.00	\$56.37
FY 2003/2004 Recommended	\$72,066.46	1,250.00	1,250.00	\$57.65

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**Totals for Service Delivery Plan 71002:**

	<u><b>Costs</b></u>	<u><b>Work Hours</b></u>
<b>FY 2002/2003 Adopted</b>	<b>\$500,354.25</b>	<b>5,350.00</b>
<b>FY 2003/2004 Recommended</b>	<b>\$516,708.71</b>	<b>5,350.00</b>

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**Service Delivery Plan 71003 - Provide Management and Administrative Services**

Provide management and administrative services in support of program activities.

<u>Service Delivery Plan Measures</u>	<u>FY2002/2003 Adopted</u>	<u>FY2003/2004 Recommended</u>
* 80% of non-routines are completed within initial plan. - Percent	80.00%	80.00%
* Employees attend a minimum/equivalent of one 8-hour training session per year as identified in work plan. - Training Hours	72.00	72.00

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	<u>Costs</u>	<u>Products</u>	<u>Work Hours</u>	<u>Product Costs</u>
<b>Activity 710015 - Administration</b>				
Product: A Work Hour				
FY 2002/2003 Adopted	\$87,215.76	900.00	900.00	\$96.91
FY 2003/2004 Recommended	\$90,639.41	900.00	900.00	\$100.71
<b>Activity 710016 - Special Projects</b>				
Product: A Work Hour				
FY 2002/2003 Adopted	\$53,489.91	700.00	700.00	\$76.41
FY 2003/2004 Recommended	\$55,950.48	700.00	700.00	\$79.93
<b>Activity 710017 - Training</b>				
Product: A Training Hour				
FY 2002/2003 Adopted	\$12,751.28	180.00	180.00	\$70.84
FY 2003/2004 Recommended	\$13,290.35	180.00	180.00	\$73.84
<b>Activity 710018 - Central Support Services</b>				
Product: A Work Hour				
FY 2002/2003 Adopted	\$237,141.20	5,350.00	5,350.00	\$44.33
FY 2003/2004 Recommended	\$255,469.75	5,350.00	5,350.00	\$47.75
<b>Totals for Service Delivery Plan 71003:</b>				
	<u>Costs</u>		<u>Work Hours</u>	
FY 2002/2003 Adopted	<b>\$390,598.15</b>		<b>7,130.00</b>	
FY 2003/2004 Recommended	<b>\$415,349.99</b>		<b>7,130.00</b>	



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	<u>Costs</u>	<u>Products</u>	<u>Work Hours</u>	<u>Product Costs</u>
<b>Totals for Program 710:</b>				
FY 2002/2003 Adopted	\$1,228,649.08		16,250.00	
FY 2003/2004 Recommended	\$1,281,755.98		16,250.00	